

IN THE DRAWINGS

Enclosed for the examiner's approval are corrected formal Figs. 1b, 4, 6-10, 13-16, and 21-26 that now illustrate an interlayer insulating film.

REMARKS

Claims 52-55, 57, 61, 69-71, 73, 77, 81, 89, 105, and 140 have been canceled so that only allowable claims 1, 3, 4, 7, 10, 16, 28, 138, and 139 are now pending in this application.

Allowable Claims

Claims 1, 3, 4, 7, 10, 16, and 28 have been allowed. As non-elected claims 138 and 139 properly depend from allowed claim 4, these claims have been retained.

Drawing Objection

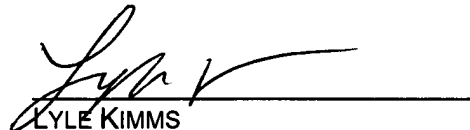
Corrected formal Figs. 1b, 4, 6-10, 13-16, and 21-26 now illustrate the interlayer insulating film IIF to obviate the drawing objection. The interlayer insulating film IIF is clearly thicker than the insulating film on the drift region and adjacent to the gate electrode.

Conclusion

Applicant submits that this application is in condition for allowance. Should the examiner have any issues concerning this reply or any other outstanding issues remaining in this application, applicant urges the examiner to contact the undersigned to expedite prosecution.

Respectfully submitted,

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REG. NO. 34,079 (RULE 34, WHERE APPLICABLE)

27 JANUARY 2006  
DATE

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